1951

File No. O/city Municipality/51
G. 54/51

Legal Department.

BRANCH

Subject:—

Opinion on the

Bombay city Municipal Act,

1951

G 4/61

File No. O/city Municipality/51

Gen. 194 e.

G 54/57

C O N T E N T S

Legal Department File No. O.City Municipality/51.

S.No.	R.I./O.No.	Subject.	Pages.
		Opinions under the Bombay City Municipality Act, 1688.	
1.	~~C-342~~ 4-8-51.	Section209. Re: Property requisitioned by Government for opening a Skim Milk ~~Market~~ Depot. Question regarding payment of rent by Government in respect of the premises in view of that arrears of municipal taxes outstanding against the landlord Whether Government can pay the x rent to the Municipality in the circumstances stated above.	1-6.
		[PP 1-4 not typed]	
	~~C-415~~ 7/8/51.	Re. -------do--------	7-10.
		[PP. 7-9 not typed]	
3.	~~C-377~~ 1-8-51.	Whether Government is required to take a licence under section 394 ~~of~~ of the Act for storage of cotton seed and gunny bags.	11-12.
4.	~~C-356~~ 13/8/51.	Whether the buildings and lands vesting in Government and used salary for public purposes and not used or intended to be used for the purposes of profit are exempt from the ~~a~~general tax.	13-14.

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R.J.R. 30/7

JPE.24/7/56.5c.

Legal Department.

City of Bombay Municpal Act, 1888.

Section 209.

In view of the provisions of section 209 of the City of Bombay Municipal Act, Government being the occupier of the premises in respect of which the tax is due, is liable to pay the amount of the monthly rent to the Municipality towards the liquidation of the proportionate outstanding municipal dues calculated on the ratio which the rent paid by Government bears to the aggregate amount of rent paid by all the tenants of the building. The exact amount payable by Government may therefore be ascertained and paid by Government. Under sub-section (4) of section 209 Government shall be entitled to credit the sum so paid in the account with the landlady.

Id/- ....

Additional Secretary to Government.

U.R. to M.C.,No.G-342,

dated the 4th August, 1951.

JPE.25/7/56.
4 copies.

Office of the R.L.A.

~~Legal Department.~~

The question for consideration is whether Government is required to take a license under section 394 of the City of Bombay Municipal Act, 1888 for storage of cotton seed and gunny bags.

The relevant provisions of section 394 of the City of Bombay Municipal Act, 1888 are as follows:-

"Except under and in conformity with the terms and conditions of a license granted by the Commissioner no person shall--

(a) Keep in or upon any premises, for any purpose whatever,

(i) any article specified in Part I of Schedule M or

(ii) any article specified in Part IIx of Schedule M, in excess of the quantity therein prescribed as the maximum quantity of such article which may at any one time be kept in or upon the same premises without a license,

(b) keep, in or upon any premises for sale or for other than domestic use, any article specified in Part III of Schedule M;

Part II of Schedule M provides that only 4 bags of cotton seed, not exceeding 4 cwts, may be kept at any one time without a licence.

Part III of the same Schedule provides that gunny bags shall not be kept without a licence, in or upon any premises, for sale or for other than domestic use.

Thus.....

Thus for storage of gunny bags and of more than 4 cwts of cotton seed licences would ordinarily be required under section 394. In Province of Bombay vs. Municipal Corporation of Bombay 49 Bom. L.R. 257, it has been hield that the Crown is not bound by sections 222(1) and 265 of the City of Bombay Municipal Act, 1888, as it is not bound by Legislation in which it is not named expressly or by necessary implication.

In view of this decision it is clear that Government is not bound by section 394 of the City of Bombay Municipal Act as it does not expressly or by necessary implication apply to Government. Consequently, Government can store gunny bags and cotton seeds without obtaining any licences from the Commissihner.

Id/- J.R.D.
1/8

Remembrancer of Legal Affairs.

U.R. to F.C., No.G-327,
dated the 1st August 1951.

JPE.25/7/56.4c

Office of the R.L.A.

City of Bombay Municipal Act, 1888.

Under section 143 of the City of Bombay Municipal Act, 1888, buildings and lands vesting in Government and used solely for public purposes and not used or intendd to be used for the purposes of profit are exempted from the general tax. The land which is requisitioned cannot be said to be vesting in Government and no exemption from the general tax can be claimed for such land. the buildings however are constructed by the A.R.P. and purchased by Government and vest in Government. Those buildings which are used for public purposes and which are not used for profit will be exempt from the general tax and also from the riot tax. The structures which are used for the residence of Government servants can be said as being used forfpublicepurposes but as Government is recovering rent frc$ them are used for profit and no exemption from payment of general tax or riot tax can be claimed in respect of such buildings. The godowns which are used for the storage of grain for distribution underthe responsibility undertaken by Government by the Essential Supplies Act cannot however be hàld to be used for profit merely because such grain would be sold.

Id/- J.R.D.
13/8/

Remembrancer of Legal Affairs.

U.R. to F.C.,No.G-335,

dated the 13th August 1951.

JPE.25/7/56,
4 copies.